

06 LOUISIANA  
07 DEPARTMENT  
of REVENUE

*Annual Report*



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**LDLR**  
*Contributing to a better quality of life.*

## WHO BENEFITS FROM TAXES, LICENSES, & FEES? (general fund revenues)

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- **Our children:** Public schools receive 55%
- **Our families:** Health & human services receive 22%
- **Our neighborhoods:** Public safety programs receive 9%
- **Our colleges:** Institutions of higher education receive 14%
- **Our roads:** State and local road funds are supported by motor fuel tax dollars

Kathleen  
Babineaux  
Blanco  
*governor*



# TOTAL STATE EXPENDITURES by FUNCTIONAL AREA (fy 06-07)

(total excluding double counts & contingencies)

**Education** includes: Department of Education; Higher Education; Special Schools and Commissions; and Higher Education Debt Service.

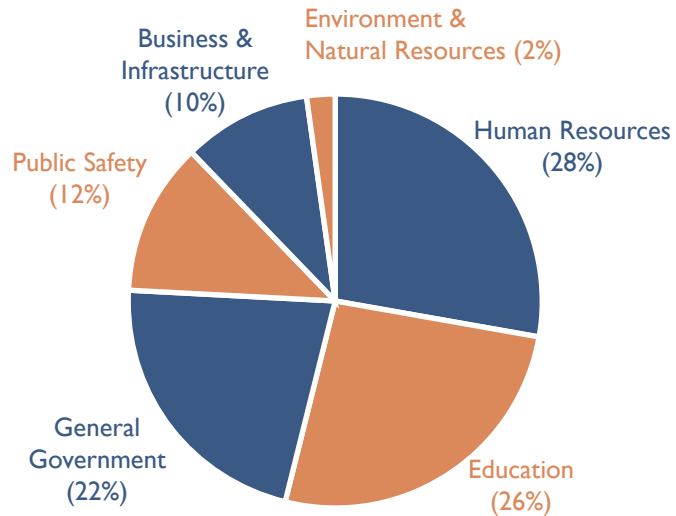
**Human Resources** includes: Health and Hospitals (and related ancillary agencies); Social Services; Youth Services; Louisiana State University Medical Center Health Care Services Division; Mental Health Advocacy Service; Patients' Compensation Fund Oversight Board; Office of Women's Policy; Office of Elderly Affairs; and Veterans' Affairs.

**Public Safety** includes: Corrections Services; Local Housing and State Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related ancillary agencies); Governor's Office of Homeland Security and Emergency Preparedness; Military Affairs; Office of the Attorney General; District Attorneys & Assistant District Attorneys; Supplemental Pay to Law Enforcement Personnel; Louisiana Commission on Law Enforcement; Municipal Fire and Police Civil Service; State Police Commission; Two Percent Fire Insurance Fund; and Emergency Medical Services-Parishes & Municipalities.

**Business and Infrastructure** includes: Economic Development; Culture, Recreation and Tourism; Labor; Insurance; Public Service Commission; Transportation and Development; Capital Outlay; Sales Tax Dedications; Parish Transportation; Sabine River Authority; Municipal Facility Revolving Fund; Louisiana Recovery Authority; Louisiana Manufactured Housing Commission; Workforce Commission Office; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; and Louisiana State Board of Cosmetology.

**Environment and Natural Resources** includes: Environmental Quality; Natural Resources; Wildlife and Fisheries; and Agriculture.

**General Government** includes: Executive Office; Office of Indian Affairs; Division of Administration (and related ancillary agencies and DOA Debt Service and Maintenance); Board of Tax Appeals; Secretary of State; Lieutenant Governor; Treasury; Revenue; Civil Service (except agencies listed in Public Safety); Retirement Systems; Interim Emergency Board; Video Draw Poker-Local Government Aid; Governor's Conferences and Interstate Compacts; State Aid to Local Government Entities; Non-Appropriated Requirements; Judicial Expense; Legislative Expense; and Special Acts.



Area	Revenue
Business & Infrastructure	\$ 2,549,348,289
Education	6,845,920,517
Environment & Natural Resources	456,292,899
General Government	5,964,551,810
Human Resources	7,670,370,773
Public Safety	3,212,480,108
<b>TOTAL</b>	<b>\$ 26,698,964,396</b>

# ORGANIZATIONAL CHART

To achieve its mission and realize its vision, the Louisiana Department of Revenue (LDR) is comprised of three programs: Tax Collection, Alcohol and Tobacco Control, and Charitable Gaming. However, the agency is organized into ten major offices:



## MISSION, VALUES, & VISION statements

“Our *Mission* is to administer applicable laws and collect revenues to fund state services.”

Our *Values* are...

- UNITY - one team working together to accomplish common goals
- COMMUNICATION - an environment that encourages an ongoing creative exchange of ideas between employees and management
- RESPONSIVENESS - a focus on identifying and satisfying internal and external customer needs
- PROFESSIONALISM - a reputation with internal and external customers of fairness, courtesy, and reliability
- INTEGRITY - an ethical standard of honesty and consistency
- TRUST - a mutual respect and a shared confidence between managers and all fellow employees

“Our *Vision* is to be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvement.”



## MESSAGE from the SECRETARY

To the Honorable Kathleen Babineaux  
Blanco, Governor of Louisiana, and  
Members of the Louisiana Legislature

“ It is my pleasure to present the 2006-07 Annual Report. This report includes the department's tax collection, as well as our performance indicators. This has been a year of great progress for our agency. As we strategically implement new and emerging ways to administer laws, collect revenues, and educate and promote awareness to the citizens of Louisiana, we strive to be at the forefront of public service.

Louisiana is moving forward, and Revenue is proud to do our part in contributing to a better quality of life. ”

Cynthia Bridges



Ellen Rhorer  
*Confidential Assistant*

Cynthia Bridges  
*Secretary*

Byron Arthur  
*Press Secretary*

Nancy Beverly  
*Director, Tax Administration*

Sebrena Coleman  
*Director, Call Center*

# OFFICE of the SECRETARY

→ UNIFORM ELECTRONIC LOCAL RETURN  
& REMITTANCE COMMITTEE

→ CONFIDENTIAL ASSISTANT

→ PRESS SECRETARY

→ PUBLIC AFFAIRS

→ DEPUTY SECRETARY

→ ORGANIZATIONAL DEVELOPMENT

→ CALL CENTER

# COMPLIANCE CONTINUUM

office of the secretary

Louisiana's tax system is based on the concept of voluntary compliance – the expectation that taxpayers will voluntarily pay the right amount of tax timely. LDR engages in a wide range of activities that directly or indirectly promote voluntary compliance, stretching from activities that occur before the taxpayer begins to fill out his or her return to enforcement of the tax laws through criminal prosecution. Similarly, taxpayers' interactions with LDR cover a broad range of parallel activities, such as reviewing instructions and filling out forms through potential litigation and criminal defense. The accompanying illustration places the range of both LDR and taxpayer activities on a Compliance Continuum that depicts these relationships:

LDR	Draft & negotiate tax legislation	Publish forms, instructions, & guidance	Assist & educate taxpayers	Capture return data & process payments	Resolve exceptions	Issue bills & resolve protest	Collect	Audit	Litigate	Criminal enforcement
		Review instructions	Ask questions	File returns & make payments	Answer questions arising from exceptions	Review bills & file protests	Collection defense	Undergo audit	Litigation defense	Criminal enforcement defense
More Taxpayers – Less cost						Fewer Taxpayers – Higher Cost				

The Compliance Continuum illustrates two important points. First, the cost of tax administration and compliance – for both LDR and taxpayers – generally increases as one moves from left to right. Criminal enforcement against a minority of taxpayers is critical, but an inherently inefficient means of collecting taxes. Second, activities on the left side of the continuum directly impact a much larger number of taxpayers acting voluntarily, and hence are more efficient.

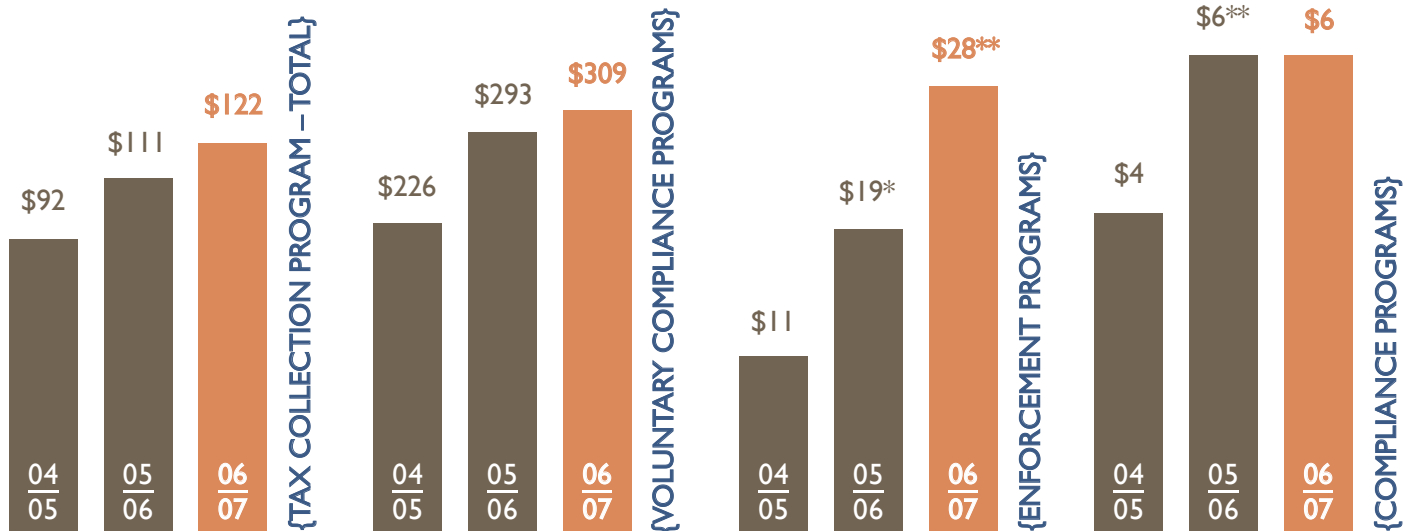


## RETURN ON INVESTMENT PER DOLLAR SPENT (by program)

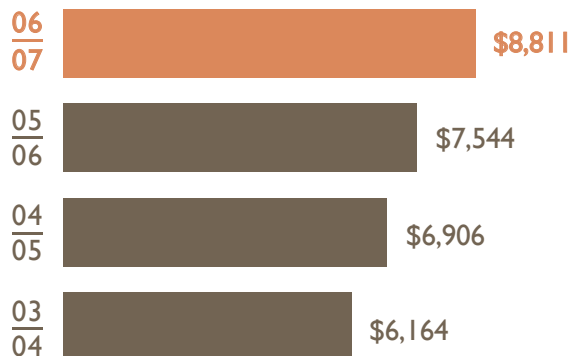
LDR seeks to move taxpayers “up” the Compliance Continuum to achieve greater voluntary compliance. This conceptual framework helps us determine our priorities and activities in accomplishing this task.

\* Enforcement activities were suspended in the hurricane impacted areas.

\*\* All numbers were revised from prior Louisiana Department of Revenue Annual Report except these.



## NET STATE TAX RECEIPTS (four-year comparison in millions) office of the secretary





Barbara Roe  
*Director, Post Processing*

Charles Williams  
*Assistant Director, RPC*

A.J. Williams  
*Director, Support Services*

Boyd Winn  
*Director, RPC*  
(not pictured)

# OFFICE of TAX ADMINISTRATION: GROUP I processing services

- REVENUE PROCESSING CENTER
- POST PROCESSING SERVICES
- SUPPORT SERVICES

## TOTAL INCOMING MAIL ENVELOPES

processing services

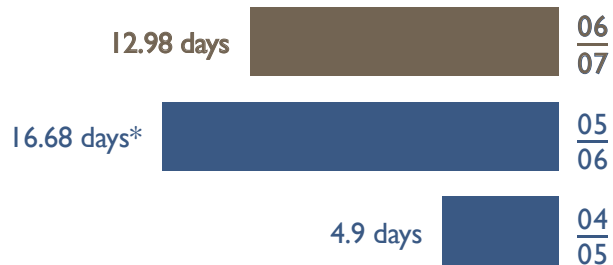


### Processing

The Revenue Processing Center faces the challenge of handling customer correspondence when it arrives. The accompanying data represents the number of pieces of mail opened this year, as well as the average time required to process it.

## NUMBER OF DAYS TO PROCESS TAX RETURNS (submitted by mail)

processing services



\*All processing times were impacted by Hurricanes Katrina and Rita.

## AVG.# of DAYS to ISSUE PAPER INDIVIDUAL INCOME TAX REFUNDS (fy 06-07)

processing services

Often, the mail that is received is in the form of a filed return. Everyone who files certainly wants a rapid response. The chart illustrates that our processing generated 8.5% of refunds within 14 days of receipt.



## ELECTRONIC INCOME TAX RETURNS

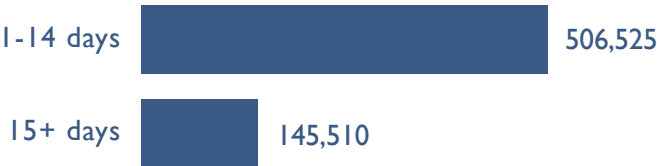
processing services

Of course, filing electronically remains the fastest, most accurate, and convenient way to file! That being said, it should come as no surprise that the number of taxpayers taking advantage of electronic filing options continues to steadily grow.



# AVG.# of DAYS to ISSUE ELECTRONIC INDIVIDUAL INCOMETAX REFUNDS (fy 06-07)

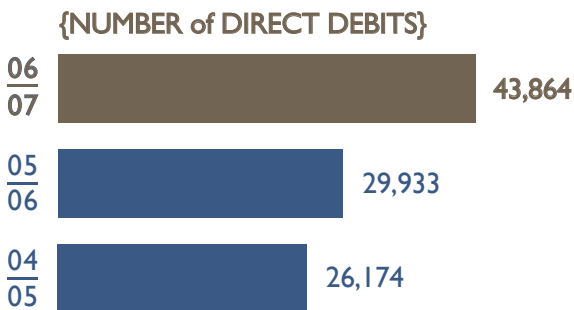
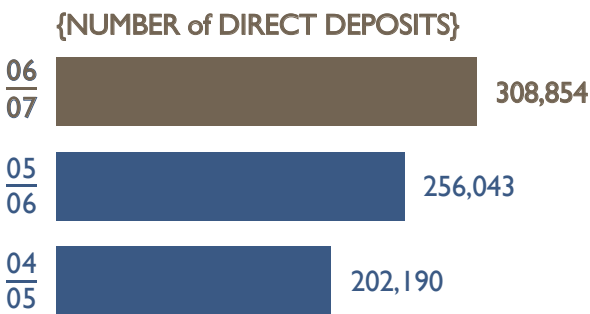
processing services



This number has grown with good reason; filing electronically is simply a faster process and provides 24/7 access. The accompanying chart illustrates that 77.7% of the refunds were issued within 14 days of filing.

## ELECTRONIC INCOME TAX REFUNDS & PAYMENTS

processing services



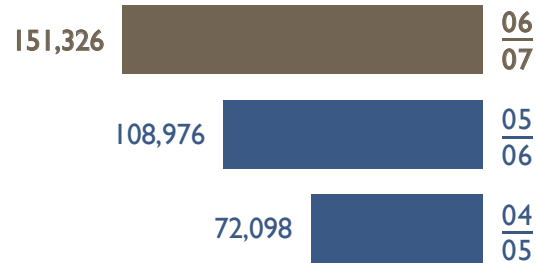
Customers are also taking advantage of our other electronic applications. For those who are due a refund, we will deposit funds directly into their accounts. Those with a liability may authorize us to debit those funds electronically.

## NUMBER of SALES TAX RETURNS FILED via LDR WEBSITE

processing services

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21% of sales tax returns are filed and 66.8% of sales tax payments are submitted via LDR website.



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## NUMBER of WITHHOLDING TAX RETURNS FILED via LDR WEBSITE

processing services

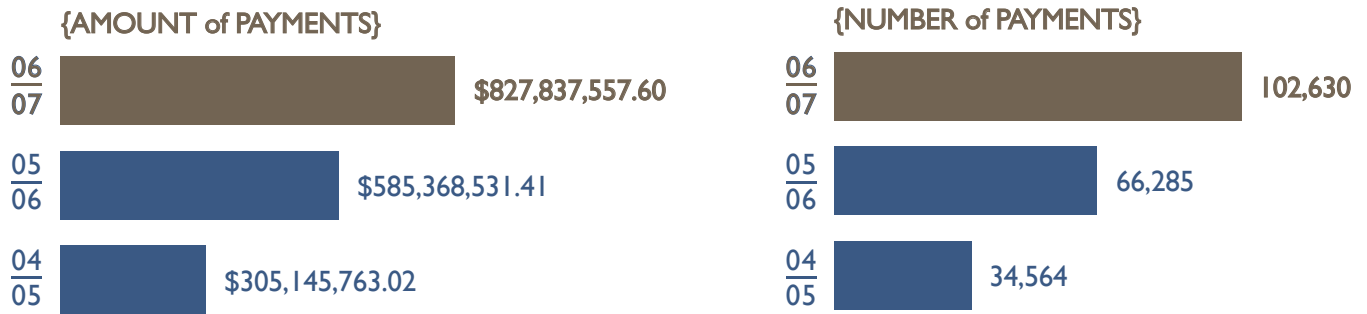
79% of withholding tax returns are filed and 33.2% of withholding tax payments are submitted via LDR website.



# SALES TAX PAYMENTS SUBMITTED via LDR WEBSITE

processing services

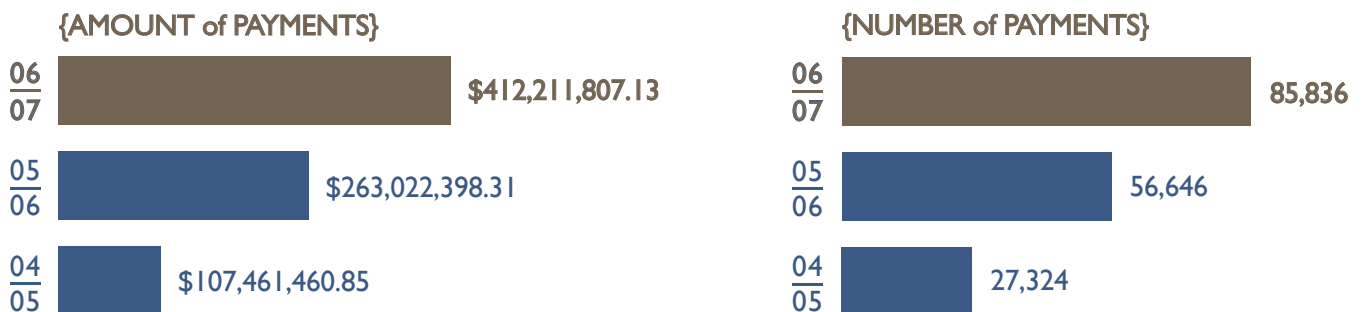
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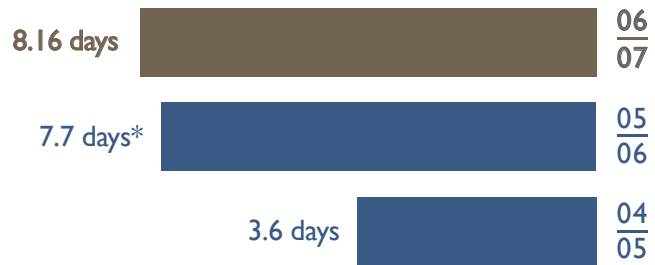
# WITHHOLDING TAX PAYMENTS SUBMITTED via LDR WEBSITE

processing services



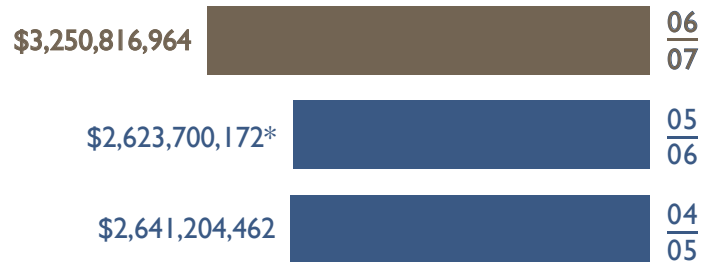
## AVERAGE DEPOSIT TIME of PAPER CHECKS

processing services



## TOTAL REVENUE DEPOSITED from PAPER CHECKS

processing services



\*All processing times were impacted by Hurricanes Katrina and Rita.

An important aspect of the work done by Revenue Processing Center is making bank deposits. The revenue deposited from paper checks decreased due to an increase in electronic applications as the previous pages indicate.



# ELECTRONIC FUNDS TRANSFER (EFT)

## processing services

Tax	Number of Filers	Number of EFT Filers	Percentage of EFT Filers to Filers
Alcoholic Beverage Tax (Liquor/Wine)	239	1	0.42%
Beer Tax	604	100	16.56%
Gasoline Tax	11,201	3,860	34.46%
Hazardous Waste Tax	790	278	35.19%
Inspection and Supervision Fee	1468	31	2.11%
Sales Tax	821,761	151,420	18.43%
Special Fuels Tax	491	41	8.35%
Tobacco Tax	1,329	0	0.00%
Transportation & Comm. Utilities Tax	423	22	5.20%
Automobile Rental Tax	2,809	586	20.86%
Withholding	1,088,640	509,246	46.78%
Severance Tax	1915	406	21.20%
Corporate Income and Franchise Tax	180,673	6,962	3.85%

Act 172 of the 1992 Regular Session of the Louisiana Legislature (Revised Statute 47:1519) authorizes the Louisiana Department of Revenue to require electronic payments from taxpayers whose individual payments exceed \$20,000. Act 112 of the 2003 Regular Legislative Session amended R.S. 47:1519 to reduce the \$20,000 average payment amount. Starting with any taxable filing period that begins January 1, 2004 through December 31, 2005, the average payment threshold is reduced to \$15,000. For filing periods that begin January 1, 2006 through December 31, 2007, the average payment threshold is reduced again to \$10,000. And finally, for filing periods that begin on or after January 1, 2008, the average payment threshold is reduced to \$5,000.

The Electronic Funds Transfer (EFT) payment is a requirement under any of the following circumstances:

- The tax due in connection with the filing of any return, report or other document exceeds the mandatory EFT threshold amount for the taxable period.
- A taxpayer files tax returns more frequently than monthly, and during the preceding 12-month period, the average total payment exceeds the mandatory EFT threshold amount.
- A company files withholding tax returns and payments on behalf of other taxpayers during the preceding 12-month period, the average total payments for all tax returns filed exceed the mandatory EFT threshold amount(s) for the taxable period.

Tax (in Millions)	EFT Deposits	Manual Deposits	Total Deposits	Ratio of EFT Deposits to Total Deposits
Alcohol	\$ 16,863,583.19	\$ (37,531.12)	\$ 13,684,415.24	100.27%
Auto Rental	4,144,131.63	43,546.35	34,448,301.85	99.87%
Beer	41,777,645.70	90,470,070.59	401,427,875.75	77.46%
Corporation	716,208,227.63	4,021,905.48	126,404,480.94	96.82%
Gasoline	393,021,336.14	464,733,090.57	1,153,984,447.86	59.73%
Hazardous Waste	1,380,085.00	399,149,536.25	1,855,887,458.00	78.49%
Hotel/motel	43,028,926.79	2,283,628.39	3,383,851.45	32.51%
Inspection and Supervision Fee	2,592,699.67	1,709,226.37	5,166,619.00	66.92%
New Orleans Exhibition Hall	8,142,892.25	568,890,396.04	2,382,769,829.68	76.12%
Natural Gas Franchise	5,313,115.00	2,334,137.00	3,096,315.00	24.62%
Oilfield Restoration – Gas	925,739.44	38,300,596.09	768,598,724.79	95.02%
Oilfield Restoration – Oil	519,569.90	2,840,505.12	5,314,890.87	46.56%
Sales	2,227,038,252.00	5,284,301.12	42,570,135.12	87.59%
Severance	864,827,927.03	470,635.20	7,890,740.12	94.04%
Special Fuels	142,861,557.41	110,092,492.68	121,450,817.49	9.35%
Tobacco	13,272,861.34	1,568,461.79	4,910,643.79	68.06%
Transportation & Comm. Utilities	1,697,104.61	2,448,781.54	3,309,812.40	26.01%
Withholding	1,807,363,718.46	149,285.78	619,461.68	75.90%
<b>TOTAL</b>	<b>\$ 6,290,979,373.19</b>	<b>\$ 1,694,753,065.24</b>	<b>\$ 6,934,918,821.03</b>	<b>75.56%</b>



Carl Reilly  
*Director, Taxpayer Services*

Geraldine Kelly  
*Director, Collections*

Gwen Scott  
*Assistant Secretary*

# OFFICE of TAX

## ADMINISTRATION: GROUP II

### taxpayer guidance & enforcement

- COLLECTIONS
- TAXPAYER SERVICES
- 8 REGIONAL OFFICES

Joseph Vaughn  
*Alexandria Tax Director*

Kent LaPlace  
*Baton Rouge Tax Director*

Susan Malcombe  
*Lafayette Tax Director*

Donia Broussard  
*Lake Charles Tax Director*

Sharon Scioneaux  
*Monroe Tax Director*

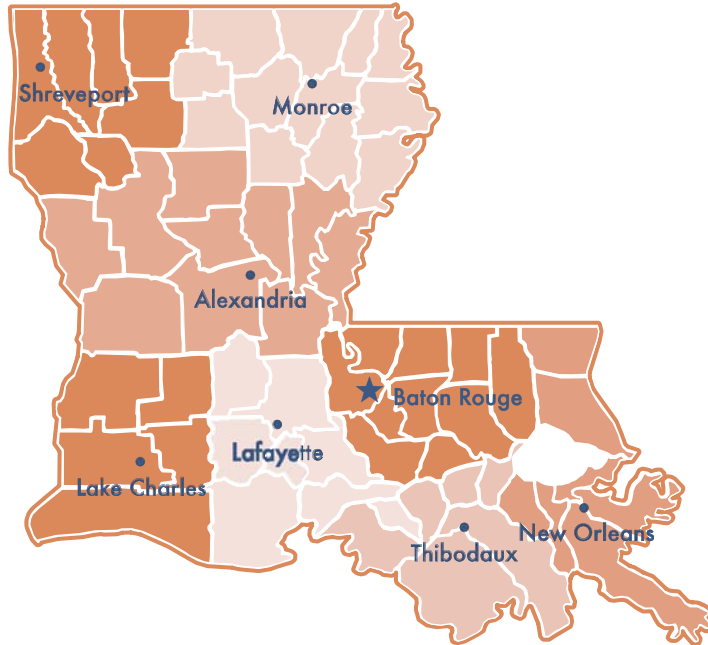
Earl Millet  
*New Orleans Tax Director*

Richard Jefferson  
*Shreveport Tax Director*

Kerry Alley  
*Thibodaux Tax Director*

# REGIONAL OFFICES

## taxpayer guidance



Region	Contact Information
Alexandria	900 Murray Street Room B-100 Alexandria, LA 71301 (318) 487-5333
Baton Rouge	8549 United Plaza, Suite 200 Baton Rouge, LA 70809 (225) 922-2300
Lafayette	825 Kaliste Saloom Road Brandywine III, Suite 150 Lafayette, LA 70508 (337) 262-5455
Lake Charles	One Lakeshore Drive, Suite 1550 Lake Charles, LA 70629 (337) 491-2504
Monroe	122 St. John Street, Room 105 Monroe, LA 71201 (318) 362-3151
New Orleans	1555 Poydras Street, Suite 2100 New Orleans, LA 70112 (504) 568-5233
Shreveport	1525 Fairfield Avenue Shreveport, LA 71101 (318) 676-7505
Thibodaux	1418 Tiger Drive Thibodaux, LA 70301 (985) 447-0976

While we are all Louisianans, the beauty of our state is that each region has its own flavor, charm, and set of challenges. It is important to us that our customers have places in or near their area to seek assistance. We are pleased to have regional offices in Alexandria, Baton Rouge, Lafayette, Lake Charles, Monroe, New Orleans, Shreveport, and Thibodaux. While these offices serve an audit and collection function, the heart of what they do is assist taxpayers at the local level. Their contributions are tremendous.

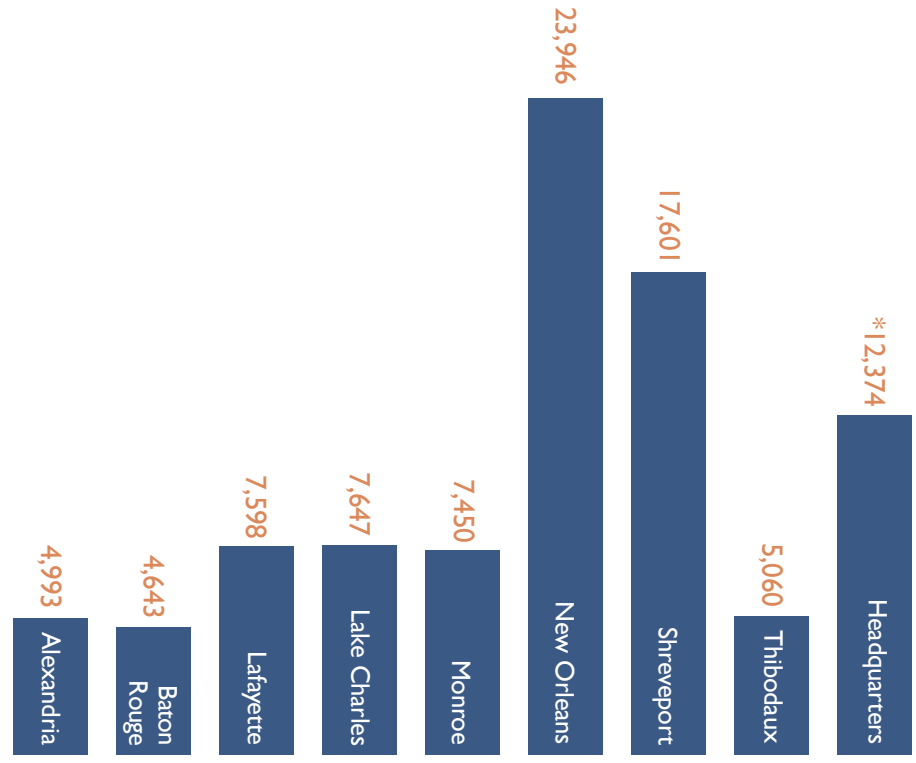
## NUMBER of WALK-IN CUSTOMERS

taxpayer guidance

Voluntary compliance is the goal of any taxing authority. We would like for all of our customers to meet their filing and payment responsibilities in a timely manner. 92% of tax receipts were collected. We encourage voluntary compliance by educating our customers and providing the necessary tools.

Customer service is important to us. We have devoted resources to assisting taxpayers who prefer to resolve issues face to face.

\* Includes VITA Customers



## TAXPAYER ASSISTANCE CALLS

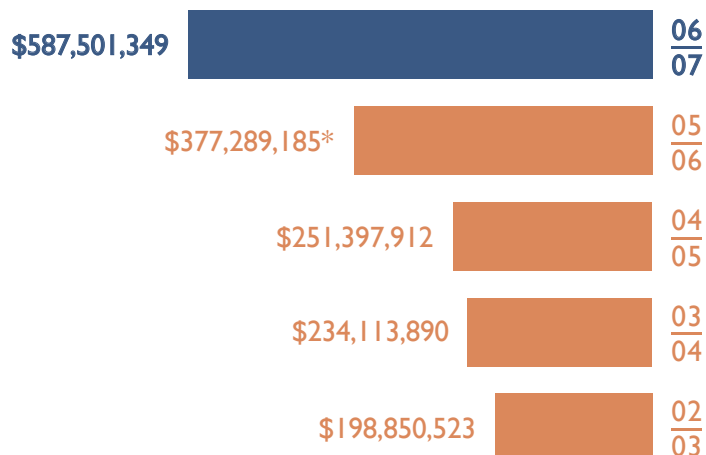
taxpayer guidance

Faced with a high volume of inquiries, it was critical to improve our system for managing calls. As a result, we launched our Call Center in early 2005. Hiring managers experienced in call center operations and committing to a rigorous training regimen for staff were priorities as we established this critical business unit.



## DELINQUENT TAXES COLLECTED

### enforcement



\* Enforcement activities were suspended in the hurricane impacted areas.

Delinquent taxes are any taxes not filed and paid by the statutory due date.

Although most individuals and businesses voluntarily comply with tax remittance, there are those who choose to avoid their tax obligations. The Department makes every effort to work with those who are having legitimate difficulties in making payments, but we are always prepared to aggressively pursue those who refuse to work with us.

Our delinquent collections have continued to improve. Each year we see significant progress in our effort to eradicate the outstanding liabilities owed by individuals and businesses.

The information below provides the result of our efforts.

## DELINQUENT TAXES COLLECTED

### enforcement

Delinquent Tax Collection	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06*	FY 2006-07
Collection Division	\$ 132,168,450	\$ 166,975,571	\$ 194,176,523	\$ 342,894,103	\$ 530,580,572
Contracted Collection Agencies	534,846	1,659,567	918,597	610,961	1,122,031
<b>Regional Offices</b>					
Alexandria	2,618,461	2,765,793	2,325,205	2,735,773	2,970,173
Baton Rouge	7,162,394	5,063,153	4,931,823	6,816,640	7,859,250
Lafayette	4,403,315	3,927,867	2,558,444	2,641,819	2,969,490
Lake Charles	2,817,096	3,470,365	5,259,672	2,736,891	3,752,363
Monroe	3,124,946	2,950,567	2,811,291	4,708,995	3,765,579
New Orleans	27,578,671	32,691,157	28,921,674	4,897,622	24,065,806
Shreveport	4,513,795	4,500,097	4,256,629	4,936,500	4,302,568
Thibodaux	13,928,549	10,109,753	5,238,054	4,309,881	6,113,517
<b>SUBTOTAL FOR REGIONS</b>	<b>\$ 66,147,227</b>	<b>\$ 65,478,752</b>	<b>\$ 56,302,792</b>	<b>\$ 33,784,121</b>	<b>\$ 55,798,746</b>
<b>TOTAL</b>	<b>\$ 198,850,523</b>	<b>\$ 234,113,890</b>	<b>\$ 251,397,912</b>	<b>\$ 377,289,185</b>	<b>\$ 587,501,349</b>

\* Enforcement activities were suspended in the hurricane impacted areas.

# FEDERAL OFFSET PROGRAM NET COLLECTIONS

enforcement



\* Enforcement activities were suspended in the hurricane impacted areas.

# NUMBER OF OFFSETS

enforcement



\* Enforcement activities were suspended in the hurricane impacted areas.

# OFFERS IN COMPROMISE (fy 06-07)

## enforcement

### COMPROMISE of INTEREST

Name	Type of Tax	Tax Period	Amount of Interest Compromised
ExxonMobil Corp	Gas	12/02-12/03	\$1,770,045.63

Note: Compromise of interest under the provisions of R.S.47:1601(A)(2)(d)

Louisiana Revised Statute 47:1578, as amended by Act 1383 of the 1997 Regular Session of the Louisiana Legislature, authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

Under this authority, the Secretary can accept less than full payment as a final settlement for a state tax liability. The statutory conditions for such a settlement are "serious doubt" as to collectibility of the tax due or the taxpayer's liability for the tax, and a higher collection cost than the outstanding liability. The judgment for taxes compromised must be \$500,000 or less, excluding interest and penalty.

Name	Type of Tax	Total Tax, Interest, Penalties & Fees	Amount Abated/Compromised	Amount Paid in Compromise
Ark LA Miss Home Health, Inc.	Withholding & Corporation	\$ 54.80	\$ 12.80	\$ 42.00
Best, Linda	Income	11,191.45	5,431.45	5,760.00
Brown, Rodney E. DBA Vandaco Franchise Development, Inc.	Sales	10,620.39	5,517.99	5,102.40
Calhoun, Roy R. & Martin J.	Income & Withholding	7,676.97	3,402.04	4,274.93
Cooper, William G. & Mary A.	Sales & Withholding	39,080.79	13,018.84	26,061.95
DeRosia, Edward J.	LGST	36,910.92	18,800.81	18,110.11
Edwards, Melanie DBA Leroyce Electrical	Withholding	45,721.21	21,590.21	24,131.00
Elliot, Michelle	Income	20,616.05	8,456.05	12,160.00
Ferrand, Velvet	Income	3,159.72	842.72	2,317.00
Garret, Clark Glen	Income	66,300.39	39,886.39	26,414.00
Industrial Waste Equipment, Inc.	Sales & CIFT	14,081.61	9,168.61	4,913.00
Kristapovich, Michael	Income	4,975.43	1,894.80	3,080.63
Medical Center Home Care Agency, Inc.	Withholding & Corporation	4,539.94	2,414.59	2,125.35
National Home Care Services, Inc.	Withholding & Corporation	33,023.22	16,603.35	16,419.87
National Home Care Services Monroe, Inc.	Withholding & Corporation	9,949.26	5,145.90	4,803.36
National HomeCare Service of Baton Rouge, Inc.	Withholding & Corporation	9,581.91	4,994.42	4,587.49
National Pharmacy Services of Baton Rouge, Inc.	Withholding & Corporation	10,091.46	5,212.87	4,578.59
National Pharmacy Services of Shreveport, Inc.	Withholding & Corporation	947.08	472.08	475.00
Petro Marketing, Inc.	Excise & CIFT	513,160.31	134,950.49	378,209.82
Piney Hills Home Care Service, Inc.	Withholding & Corporation	22,085.23	7,862.38	14,222.85
Primo Wholesale Cigar & Tobacco, Inc.	Tobacco & Tobacco Permit	11,702.58	6,794.77	4,907.81
R.B. Haire Construction Co., Inc.	Withholding	10,961.23	3,556.60	7,134.63
Robert & Theresa Judge/ King Palace Rest, Inc.	Corporation, Sales & Withholding	23,776.20	11,337.02	12,439.18
Sims, Melton Edward	Income	12,514.68	6,466.63	6,048.05
Truett, John H. & Jane B.	Income	20,352.12	6,669.88	13,682.24

# STATE GARNISHMENT PROGRAM

## enforcement

Revised Statute 47:299 authorizes state and local government entities to file an offset claim for monies owed to them by individuals. Under this statute, the Department of Revenue is given the authority to collect the offset claim by garnishing the individual's state individual income tax refund.

The Department also garnishes Louisiana tax refunds on behalf of other state agencies in the settlement of debts. See chart below for the results of this activity.

State Refund Garnishment Program	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
Civil & Criminal Court	\$ 142,686.07	\$ 169,915.78	\$ 120,448.58	\$ 180,552.00	\$ 208,688.45
Corrections/Public Safety Garnishment	67,804.77	106,636.90	117,168.75	8,740.00	120,795.23
Correction/Probation-Parole	105,841.87	348,021.27	393,011.61	21,440.00	382,913.58
DHH Health Services Garnishments	2,574.00	4,360.86	2,588.73	2,303.00	0.00
DOJ Student/Teacher Garnishments	48,203.28	88,969.02	49,621.11	65,032.00	79,623.43
DOL Unemployment Insurance Garnishments	596,601.07	841,876.60	740,456.29	691,068.00	1,330,002.53
DDS Child Support Garnishments	1,090,706.28	1,423,424.59	1,481,077.61	1,814,469.00	1,695,569.52
DSS Recovery Section Garnishments	4,290.80	4,969.93	5,291.29	6,386.00	4,684.79
LA Student Financial Assistance Commission	207,951.00	238,348.99	269,777.26	324,444.00	262,722.20
Dept. of Wildlife & Fisheries	1,772.00	21,821.53	24,110.02	50,335.00	61,012.21
Dept. of Agriculture & Forestry	352.00	406.00	858.00	842.00	1,105.00
Garnishments - Parish & Municipalities	0.00	1,434.60	112.00	0.00	0.00
Public Defender's Office - EBR Parish	0.00	0.00	0.00	17,549.00	36,873.89
<b>TOTALS</b>	<b>\$ 2,268,783.14</b>	<b>\$ 3,250,186.07</b>	<b>\$ 3,204,521.25</b>	<b>\$ 3,183,160.00</b>	<b>\$ 4,183,990.83</b>





Larry Joseph  
*Director, Office Audit*

Jay Frost  
*Director, Field Audit Services*

Kurt Van Brocklin  
*Assistant Secretary*

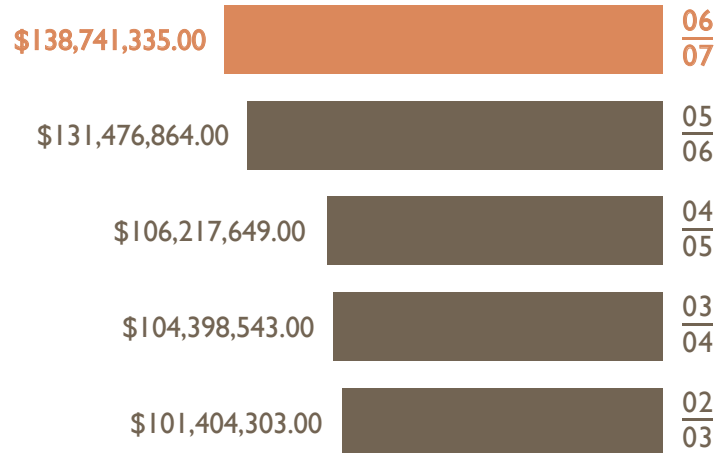
# OFFICE of TAX

## ADMINISTRATION: GROUP III

### compliance services

- FIELD AUDIT
- OFFICE AUDIT

## FIELD AUDIT (cash collection summary for fy 06-07) compliance services



Another aspect of our compliance effort has been our Field Audit Program. As the economy has grown more complex, individuals and businesses are engaging in transactions consistent with that complexity. To that end, LDR must make certain that they have not remitted too little or even too much tax, therefore our auditors continue to educate taxpayers.

Fiscal Year	Amount Collected	% Change
2006-07	\$ 138,741,335.00	6.00%
2005-06	131,476,864.00	23.78%
2004-05	106,217,649.00	1.74%
2003-04	104,398,543.00	2.95%
2002-03	101,404,303.00	-56.89%

## FIELD AUDIT (audit collections by tax) fy 06-07 compliance services

Tax	Collections
Corporate Franchise Tax	\$ 46,131,868.00
Corporate Income Tax	24,107,525.00
Sales Tax	60,856,109.00
Severance Tax	5,951,028.00
Withholding Tax	595,940.00
Other	1,098,865.00
<b>TOTAL</b>	<b>\$ 138,741,335.00</b>

## FIELD AUDIT (in state & out-of-state activity) fy 06-07 compliance services

### IN-STATE AUDIT ACTIVITY

Region	Collections
Alexandria	\$ 1,656,446.00
Baton Rouge	10,853,684.00
Lafayette	3,648,963.00
Lake Charles	1,990,200.00
Monroe	2,307,934.00
New Orleans	12,795,332.00
Shreveport	4,569,942.00
Thibodaux	3,108,516.00
Other	1,679,604.00
<b>TOTAL</b>	<b>\$ 42,610,621.00</b>

### OUT-OF-STATE AUDIT ACTIVITY

Region	Collections
Dallas	\$ 40,482,795.00
Houston	42,431,995.00
Other	13,215,924.00
<b>TOTAL</b>	<b>\$ 96,130,714.00</b>

## OFFICE AUDIT

### compliance services

	Audits Completed	Collections	Refund Reductions
FY 06/07	8,204	6,634,585	\$ 10,991,888
FY 05/06	22,115	9,954,386	12,274,959
FY 04/05	17,255	7,141,183	8,016,052

	Tax Incentives Processed	Amount of Refunds Issued
FY 06/07	172	\$ 27,602,824
FY 05/06	211	28,476,625
FY 04/05	446	48,490,764

## DISCOVERY & VOLUNTARY DISCLOSURES (fy 06-07)

### compliance services

**Discovery** is the process of uncovering, confirming, and collecting unpaid and under-paid tax liabilities. The “discovery” unit is responsible for developing and conducting projects designed to identify non-filers and under-reporters of the various taxes administered by the Department. Taxpayers are then notified of their tax discrepancies using letters of inquiry.

Our integrated tax system provides the capability for the Discovery Unit to query information from a variety of sources to identify non-compliant taxpayers. A successful Discovery program promotes taxpayer education, tax registration and licensing, and creates a basis for voluntary tax compliance in the future.

The department also offers a **Voluntary Disclosure** program, which allows taxpayers to voluntarily come forward to report unpaid taxes, and pay the tax and interest due without the payment of penalty for a limited lookback period in exchange for future tax compliance.

#### DISCOVERY

Assessments	Collections
\$2,988,210	\$2,233,401

#### VOLUNTARY DISCLOSURES

	Number of Agreements	Amount Collected
FY 2006-07	96	\$ 8,391,911
FY 2005-06	73	5,133,024
FY 2004-05	50	8,319,226



Barry Kelly  
*Director, Legal*

Leonore Heavey  
*Policy Services*

Shone Pierre  
*Assistant Secretary*

Clyde Robertson  
*Director, Special Investigations*

Mike Pearson  
*Policy Services*

Raymond Tangney  
*Policy Services*

# OFFICE of LEGAL AFFAIRS regulatory services

- LEGAL
- POLICY SERVICES
- SPECIAL INVESTIGATIONS

## CASES RESOLVED by the LEGAL DIVISION regulatory services

Another business unit that has been a critical part of regulatory services has been the Legal Division. Unfortunately, some taxpayers leave us with no recourse, but to turn to the legal system for a resolution of state tax matters. Our goal is to resolve issues in the most expedient and cost-effective manner. Our Legal Division has continued to make progress in resolving cases and making certain that the people of Louisiana receive the tax dollars that are due to them. The chart below reflects the number of cases resolved by this Division.

Case Type	Number of Files Closed	Amount in Dispute	Amount Recovered/ Retained by LDR	% Recovered/ Retained by LDR	Amount Refunded/ Awarded to Taxpayer
Bankruptcy	17	\$ 11,844,108.44	\$ 7,066,746.11	59.66%	\$ 4,777,362.33
BTA Appeal of an Assessment	46	4,004,915.54	1,350,378.50	33.72%	2,654,537.04
BTA Appeal of a Claim Against the State	4	1,674,963.68	1,312,756.77	78.38%	362,206.91
Appeal of a Refund	53	32,363,859.78	20,321,108.19	62.79%	12,042,751.59
Cease and Desist	8	104,809.28	95,758.74	91.36%	9,050.54
Civil Service	0	0.00	0.00	0.00%	0.00
Disputed Funds are Held in Escrow	28	17,750,182.13	13,070,495.42	73.64%	4,679,686.72
LDR is the Defendant	3	3,338,167.49	0.00	0.00%	3,338,167.49
LDR is the Plaintiff	60	78,273,322.91	46,054,960.48	58.84%	32,218,362.43
Miscellaneous (Inheritance, Unclaimed Property, Subpoena)	16	60,435.75	27,136.56	44.90%	33,299.19
Officer Liability	54	4,293,229.07	330,988.84	7.71%	3,962,240.23
<b>TOTAL</b>	<b>289</b>	<b>\$ 153,707,994.07</b>	<b>\$ 89,630,329.61</b>	<b>58.31%</b>	<b>\$ 64,077,664.46</b>

## MEDIATED CASES

### regulatory services

Case	Total Amount in Dispute	Total Amount Recovered	Rate of Recovery
1	\$ 38,000,000.00	\$ 29,090,909.00	76.56%
2	6,076,633.56	2,814,592.42	46.32%
3	84,077.84	69,972.90	83.22%
4	2,210,212.83	1,837,174.32	83.12%
5	4,317,748.52	2,875,704.11	66.60%
6	78,787.67	65,425.10	83.04%
7	79,086.22	65,723.65	83.10%
8	19,000,000.00	11,700,000.00	61.58%
<b>TOTAL*</b>	<b>\$ 69,846,546.64</b>	<b>\$ 48,519,501.50</b>	<b>69.47%</b>

\*Amount in dispute of only cases resolved via mediation

Louisiana Revised Statute 47:1522 authorizes the Department of Revenue to use Alternative Dispute Resolution (ADR) to assist in the collection of taxes, penalties, or interest. The Department may use arbitration or mediation to resolve any issue regarding the collection of taxes. Alternative Dispute Resolution provides a voluntary, confidential, and cooperative means of resolving tax disputes, reducing the costs and risks of litigation for the taxpayer and the Department. Alternative Dispute Resolution also expedites the tax collection and refund process.

The Louisiana Department of Revenue mediated 8 cases during FY 2006-2007.

## POLICY STATEMENTS & RULES

### regulatory services

	FY 2004-05	FY 2005-06	FY 2006-07
Policy Statements*	100	103	63
Rules	37	19	10

\* Policy statements include Revenue Rulings, Private Letter Rulings, Revenue Information Bulletins, and Statements of Acquiescence or Nonacquiescence

The Policy Services Division has been a tremendous asset to the Department and an important means of clarification of law in the area of taxation. The professionals in this division promulgate rules, which makes it possible for laws passed by the Legislature to be executed.

In addition, this group also issues Private Letter Rulings. Often taxpayers have questions about whether a particular transaction is taxable. We are willing to offer a Private Letter Ruling, which the Department will honor if that taxpayer is ever part of an audit.



Greg Montagnino  
*Director, Information Technology*

Joyce Anderson  
*Director, Controller's*

Dee Everett  
*Director, Human Resources*

Phyllis Perry  
*Director, Internal Audit*

Clarence Lymon  
*Undersecretary*

# OFFICE of MANAGEMENT & FINANCE

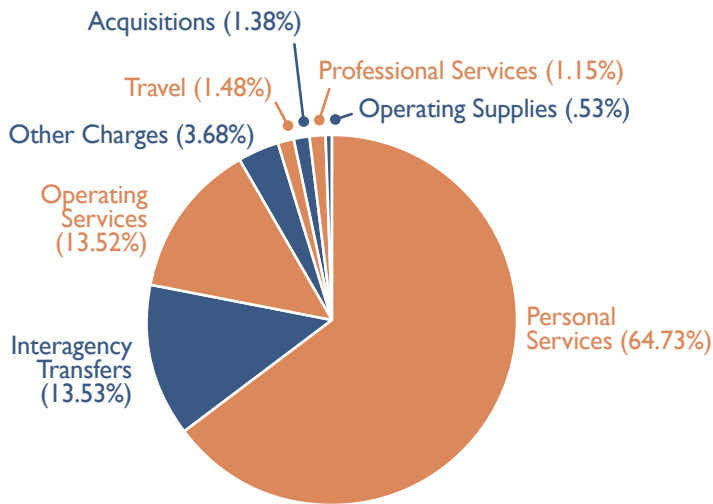
## enterprise services

- CONTROLLER'S
- HUMAN RESOURCES
- INFORMATION TECHNOLOGY
- INTERNAL AUDIT



# TAX COLLECTION PROGRAM OPERATING EXPENSES

enterprise services

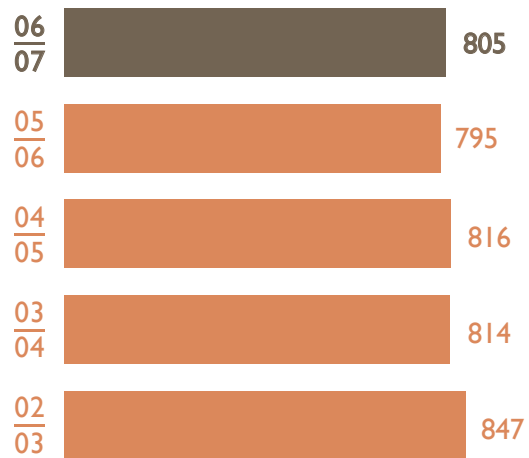


Category	FY 2006	FY 2007	% Change
Salaries & Related Benefits	\$ 46,640,982	\$ 47,927,030	2.8%
Travel	834,486	1,094,502	31.2%
Operating Services	7,106,239	10,007,548	40.8%
Operating Supplies	365,224	392,847	7.6%
Professional Services	999,286	855,131	-14.4%
Interagency Transfers	9,784,262	10,016,856	2.4%
Capital Outlay	444,738	1,024,902	130.5%
<b>SUBTOTAL</b>	<b>\$ 66,175,217</b>	<b>\$ 71,318,816</b>	<b>7.8%</b>
Tax Reengineering	2,965,743	2,726,541	-8.1%
<b>TOTAL EXPENDITURES*</b>	<b>\$ 69,140,960</b>	<b>\$ 74,045,357</b>	<b>7.1%</b>
<b>TOTAL NET REVENUES</b>	<b>\$ 7,541,472,289</b>	<b>\$ 9,013,086,844</b>	<b>19.5%</b>
<b>OPERATING EXPENSE RATIO</b>	<b>0.92%</b>	<b>0.82%</b>	<b>-11.0%</b>

\*To more accurately reflect the true operating costs of the Tax Collection Program for the purpose of this calculation, the total expenditures listed above were adjusted to spread the cost of major acquisitions over the depreciable life spans and to exclude non-recurring extraordinary expenses.

# TAX COLLECTION PROGRAM EMPLOYEES (TOs\*)

enterprise services



\* Table of Organization – number of authorized positions



Murphy Painter  
*Commissioner*

# OFFICE of ALCOHOL & TOBACCO CONTROL

- CERTIFICATIONS
- ENFORCEMENT

## OPERATING EXPENSES

### alcohol and tobacco control

The Office of Alcohol & Tobacco Control has maintained the highest compliance rates for underage access to alcohol and tobacco products in the United States every year since 2001.

The office has twice been selected as the nation's best alcohol enforcement agency by the National Liquor Law Enforcement Association and also received an "Innovations in Adjudication" award from the National Conference of State Liquor Administrators for its one of a kind Responsible Vendor Program.

Through ATC's efforts to be recognized as a professional law enforcement agency, the Louisiana legislature passed Act 353 allowing the law enforcement retirement benefit of 3.1/3 for the ATC agents.

Louisiana Legislature also amended the tobacco wholesale licensing scheme, making ATC the only licensing authority, which in the first year of implementation, resulted in the finding of over \$10 million in taxes due from illegal tobacco products that had been sold in the State in the last year.

ATC continues to be a leading agency in alcohol enforcement.

Category	FY 05-06	FY 06-07	% Change
Salaries and Related Benefits	\$ 4,054,592	\$ 4,114,334	1.5%
Travel	62,212	50,717	-18.5%
Operating Services	634,274	696,939	9.9%
Operating Supplies	30,443	51,213	68.2%
Professional Services	111,103	182,941	64.7%
Other	—	48,764	—
Interagency Transfers	167,814	139,953	-16.6%
Capital Outlay	46,436	235,750	407.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,106,874</b>	<b>\$ 5,520,611</b>	<b>8.1%</b>
<b>TOTAL NET REVENUES</b>	<b>\$ 5,257,854</b>	<b>\$ 5,825,323</b>	<b>10.8%</b>



Michael Legendre  
*Director, Charitable Gaming*  
(not pictured)

Gary Matherne  
*Deputy Secretary*

# OFFICE of CHARITABLE GAMING

→ LICENSING

→ AUDIT

# SUMMARY OF CHARITABLE GAMING ACTIVITIES

charitable gaming

Charitable Gaming Activities	FY 05-06	FY 06-07
Average Number of Organizations	436	444
Attendance – All sessions	3,556,459	3,473,458
Number of Sessions Held	22,840	27,158
Number of Pull Tabs Sold	118,722,000	120,025,000
Total Gross Wagers	\$ 195,859,000	\$ 208,846,000
Total Prizes	143,640,000	154,565,000
Adjusted Total Wagers	52,219,000	54,281,000
Total Expenses	26,436,000	29,927,000
Total Net Available	25,783,000	24,354,000
Total Contributions	\$ 21,186,000	\$ 24,317,000
Gross Bingo	\$ 95,962,000	\$ 100,188,000
Bingo & Door Prizes	71,485,000	78,099,000
Adjusted Bingo	24,477,000	22,089,000
Gross Pull Tabs	93,492,000	99,670,000
Pull Tab Prizes	70,855,000	75,315,000
Adjusted Pull Tabs	22,637,000	24,355,000
Gross Raffles	3,198,000	2,880,000
Raffle Prizes	1,300,000	1,151,000
Adjusted Raffles	1,898,000	1,729,000
Gross Electronic Video Bingo	1,897,000	5,047,000
Gross Miscellaneous Income	\$ 1,310,000	\$ 1,061,000

## OPERATING EXPENSES

charitable gaming

Category	FY 04-05	FY 05-06	% Change	FY 06-07	% Change
Salaries & Related Benefits	\$ 890,579	\$ 911,001	2.3%	\$ 985,442	8.2%
Travel	33,905	13,573	-60.0%	23,063	69.9%
Operating Services	153,993	148,556	-35.0%	165,881	11.7%
Operating Supplies	5,998	5,315	-11.4%	7,338	38.0%
Professional Services	67,421	63,136	-6.4%	0	0.0%
Interagency Transfers	13,049	16,837	29.0%	69,288	-13.4%
Capital Outlay	32,846	1,020	-96.9%	1,841	80.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,197,791</b>	<b>\$ 1,159,438</b>	<b>-3.2%</b>	<b>\$ 1,252,853</b>	<b>8.1%</b>
<b>TOTAL NET REVENUE</b>	<b>\$ 1,252,341</b>	<b>\$ 1,378,459</b>	<b>10.1%</b>	<b>\$ 1,679,865</b>	<b>21.9%</b>

# APPENDIX

## TAX COLLECTIONS & TRENDS\*

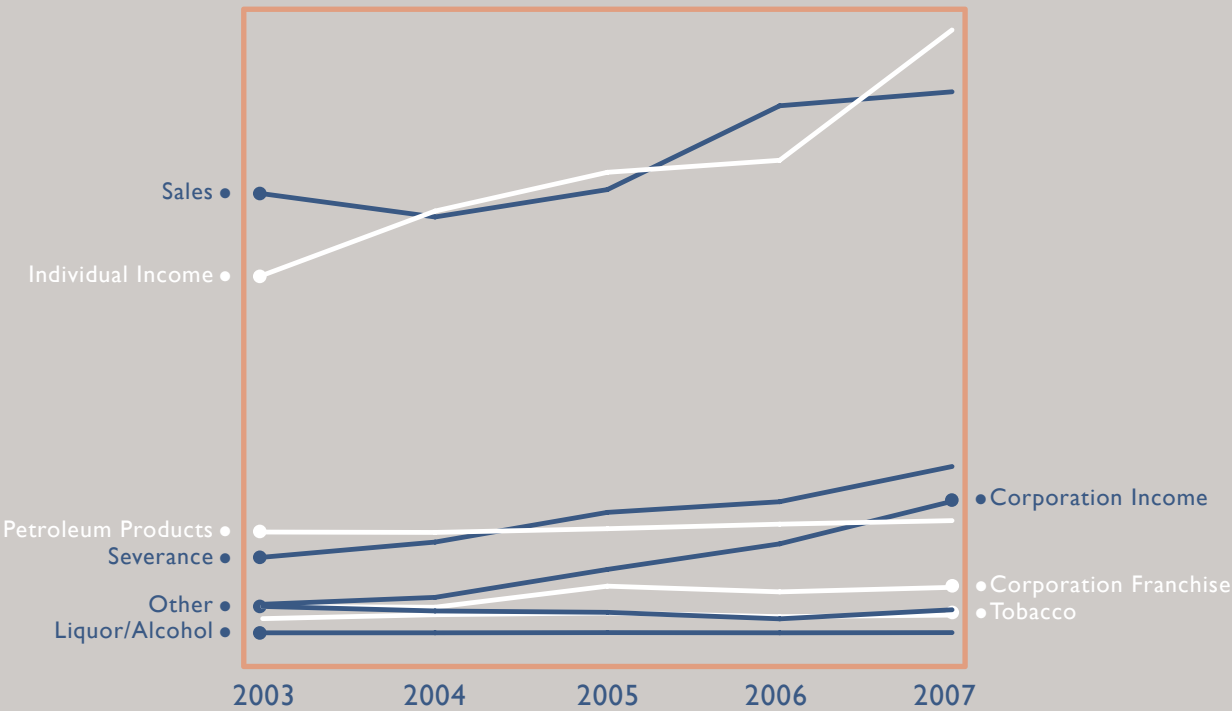
TAX CASH COLLECTIONS appendix

FIVE-YEAR COMPARISON of MAJOR TAXES

Collections (In Millions)	FY 03	FY 04	FY 05	FY 06	FY 07
Sales	\$2,284	\$2,166	\$2,305	\$2,731	<b>\$2,802</b>
Individual Income	1,870	2,196	2,393	2,454	<b>3,116</b>
Severance	437	514	665	719	<b>898</b>
Corporation Franchise	187	183	290	261	<b>284</b>
Corporation Income	198	233	375	505	<b>721</b>
Petroleum Products	565	563	582	605	<b>623</b>
Liquor/Alcohol	53	53	54	53	<b>54</b>
Tobacco	125	145	154	135	<b>143</b>
Other	187	164	157	124	<b>170</b>

TAX CASH COLLECTIONS appendix

FIVE-YEAR COMPARISON of MAJOR TAXES



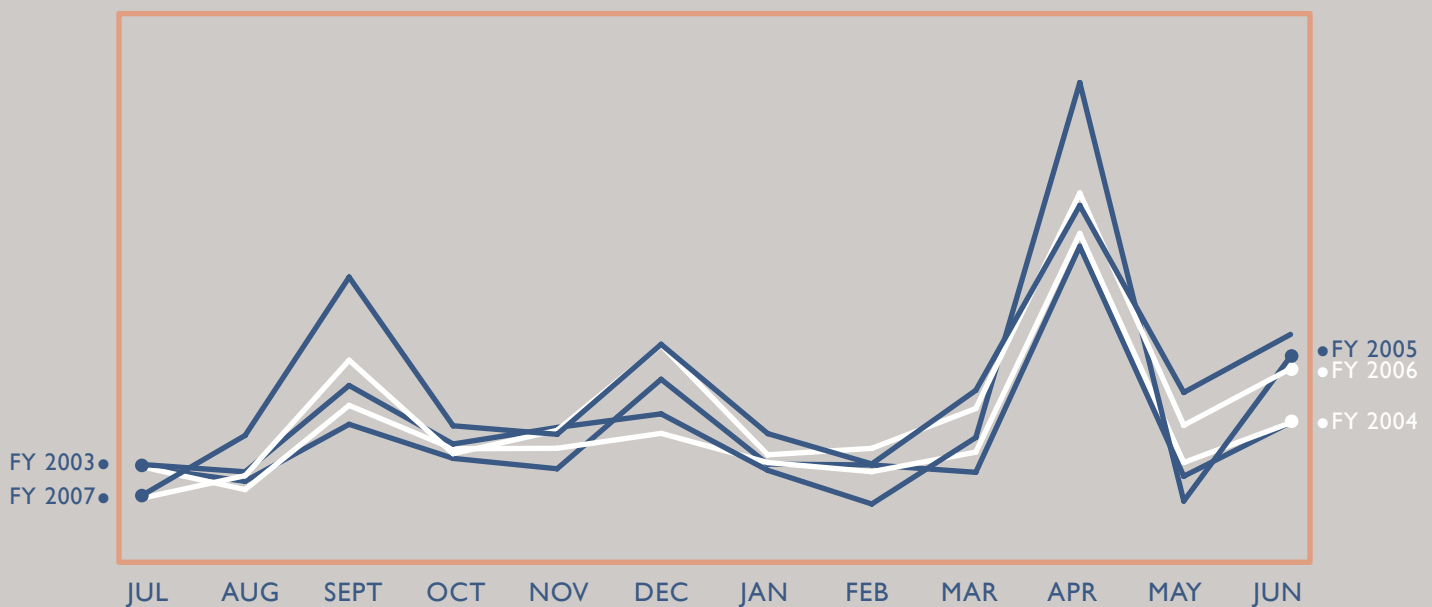


# FIVE-YEAR MONTHLY COMPARISON of MAJOR TAX CASH RECEIPTS (corporation)

appendix

## CORPORATION

Month	FY 03	FY 04	FY 05	FY 06	FY 07
July	\$ (1,153,369)	\$ (563,333)	\$ 1,830,909	\$ (33,664,805)	\$ (31,115,292)
August	(15,773,069)	(24,507,717)	(5,872,591)	(9,943,981)	32,171,854
September	43,794,141	63,610,300	84,432,586	110,863,956	197,839,957
October	8,165,095	18,180,484	23,223,671	13,108,354	42,272,922
November	(2,708,024)	18,723,442	40,506,752	37,488,979	33,354,127
December	90,930,191	34,335,702	54,733,254	126,620,710	127,540,610
January	2,189,612	3,817,091	(4,367,535)	11,877,857	34,068,088
February	1,274,092	(5,763,313)	(39,575,144)	18,661,511	2,327,632
March	(6,429,152)	14,694,024	29,976,767	60,367,456	79,372,635
April	230,145,754	243,594,556	401,404,323	285,856,581	272,828,482
May	(10,524,237)	3,826,617	(36,479,267)	42,781,775	77,155,190
June	45,662,065	45,446,752	114,708,433	101,998,007	137,845,985
<b>TOTAL</b>	<b>\$ 385,573,099</b>	<b>\$ 415,394,607</b>	<b>\$ 664,522,158</b>	<b>\$ 766,016,401</b>	<b>\$ 1,005,662,190</b>

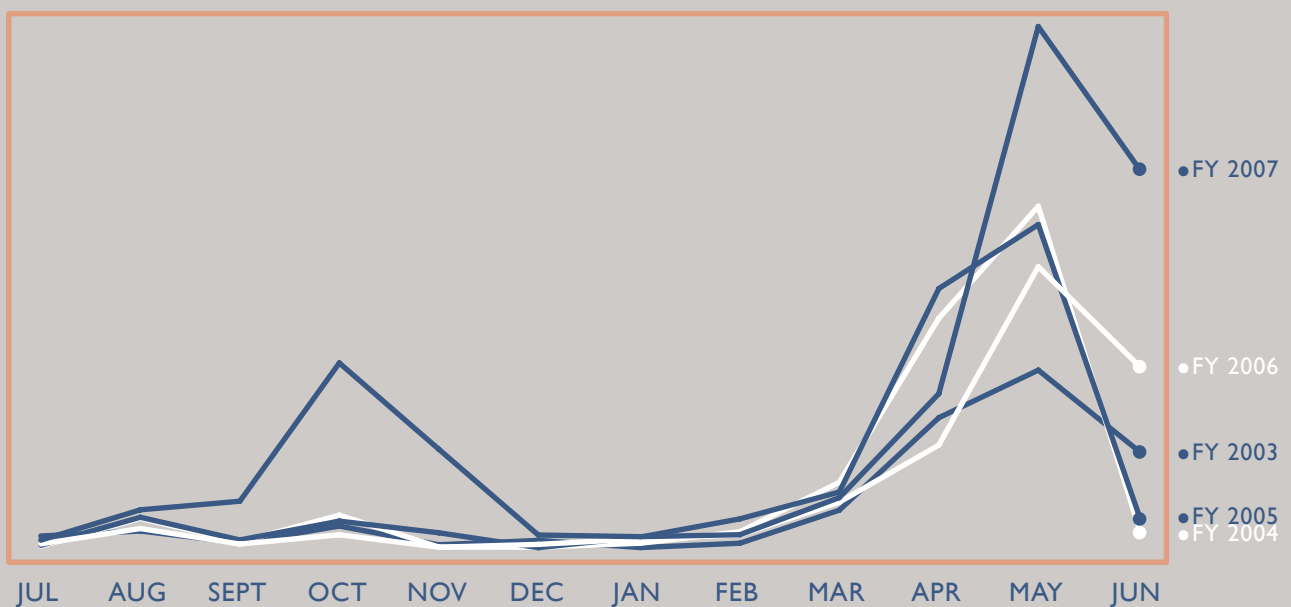


# FIVE-YEAR MONTHLY COMPARISON of MAJOR TAX CASH RECEIPTS (individual)

appendix

## INDIVIDUAL

Month	FY 03	FY 04	FY 05	FY 06	FY 07
July	\$ 10,241,590	\$ 5,610,018	\$ 5,985,918	\$ 6,640,891	\$ 8,340,386
August	12,522,991	18,293,049	18,781,962	13,641,253	22,170,158
September	7,098,928	7,547,187	8,443,509	6,566,234	26,091,021
October	14,775,215	19,758,236	17,021,358	10,785,454	89,121,564
November	6,252,933	5,199,635	11,707,482	5,132,877	49,790,074
December	8,246,510	5,123,925	4,921,105	6,416,829	10,672,369
January	4,961,560	6,938,280	9,765,835	8,942,079	9,932,168
February	6,935,412	12,175,365	18,041,257	10,730,405	10,814,900
March	22,022,136	34,710,616	30,291,841	25,654,957	27,718,435
April	64,209,916	109,528,476	123,058,079	51,713,358	75,119,049
May	85,932,597	160,614,923	152,261,380	133,060,076	242,523,070
June	48,419,958	12,008,313	17,938,710	87,236,889	176,921,000
<b>TOTAL</b>	<b>\$ 291,619,747</b>	<b>\$ 397,508,025</b>	<b>\$ 418,218,434</b>	<b>\$ 366,521,302</b>	<b>\$ 749,214,193</b>

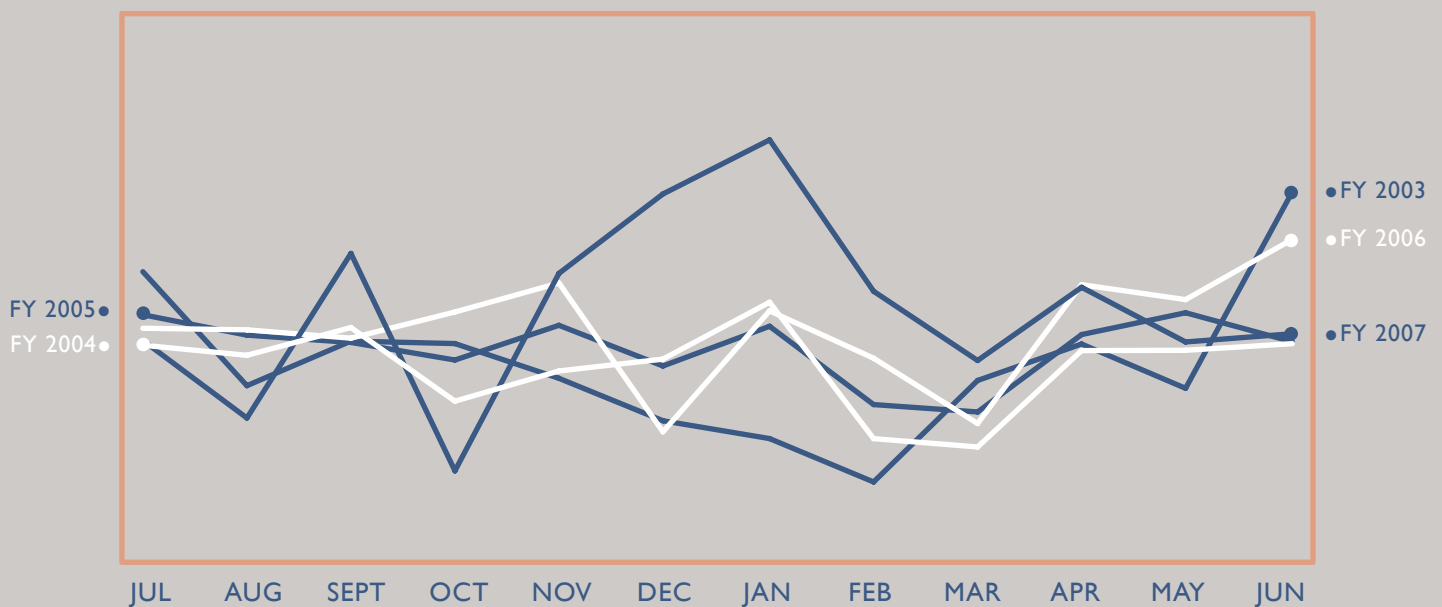


# FIVE-YEAR MONTHLY COMPARISON of MAJOR TAX CASH RECEIPTS (motor fuel)

appendix

## MOTOR FUEL

Month	FY 03	FY 04	FY 05	FY 06	FY 07
July	\$ 55,134,630	\$ 48,725,228	\$ 51,383,458	\$ 50,204,585	\$ 49,135,240
August	45,199,005	47,847,021	49,604,725	50,067,862	42,377,931
September	49,085,263	50,268,201	48,967,985	49,341,531	56,728,566
October	48,869,595	43,845,070	47,434,705	51,623,086	37,769,578
November	45,838,683	46,479,198	50,462,259	54,151,665	54,989,977
December	42,139,724	47,513,687	46,915,240	41,172,898	61,914,214
January	40,583,811	52,471,398	50,377,409	51,719,570	66,633,911
February	36,800,719	40,579,106	43,548,953	47,593,980	53,431,826
March	45,652,091	39,853,035	42,907,694	41,897,761	47,393,480
April	48,829,793	48,258,799	49,655,063	54,007,635	53,775,453
May	44,967,514	48,282,930	51,558,422	52,703,137	49,010,147
June	62,097,704	48,860,980	49,027,855	57,957,436	49,728,402
<b>TOTAL</b>	<b>\$ 565,198,532</b>	<b>\$ 562,984,652</b>	<b>\$ 581,843,769</b>	<b>\$ 602,441,146</b>	<b>\$ 622,888,724</b>

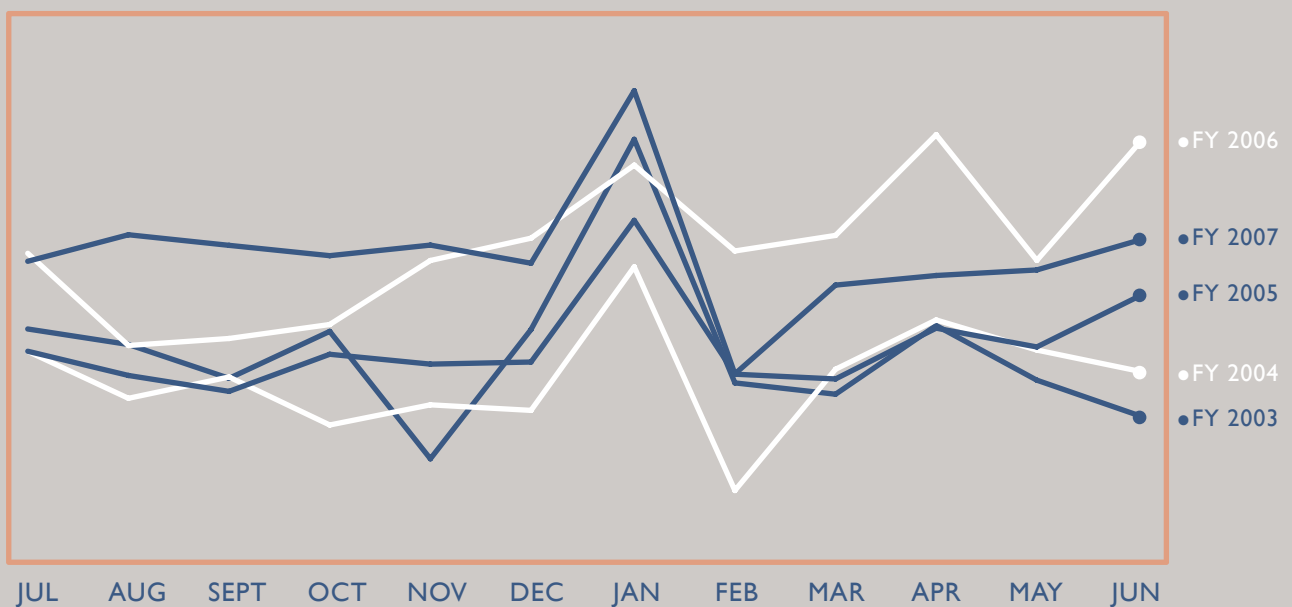


# FIVE-YEAR MONTHLY COMPARISON of MAJOR TAX CASH RECEIPTS (general sales)

appendix

## SALES

Month	FY 03	FY 04	FY 05	FY 06	FY 07
July	\$ 199,590,304	\$ 191,535,720	\$ 191,560,755	\$ 226,849,500	\$ 224,000,334
August	194,002,651	174,608,418	182,824,550	193,619,278	233,562,212
September	181,796,954	182,296,551	177,083,000	196,145,589	229,739,621
October	198,729,056	164,982,467	190,468,463	201,188,143	226,014,400
November	152,782,353	172,258,950	186,914,592	224,271,785	229,827,689
December	199,403,069	170,255,229	187,669,415	232,331,005	223,298,796
January	267,979,990	222,025,760	238,779,167	258,675,844	285,501,426
February	180,154,515	141,360,862	183,280,959	227,711,944	183,375,149
March	176,066,351	185,093,659	181,564,478	233,325,735	215,404,936
April	200,838,183	202,871,217	199,885,276	269,647,087	218,866,397
May	181,136,234	192,012,216	193,110,831	224,320,340	220,870,175
June	168,235,830	184,319,721	211,602,331	266,984,931	231,720,979
<b>TOTAL</b>	<b>\$ 2,300,715,490</b>	<b>\$ 2,183,620,771</b>	<b>\$ 2,324,743,817</b>	<b>\$ 2,755,071,183</b>	<b>\$ 2,722,182,113</b>

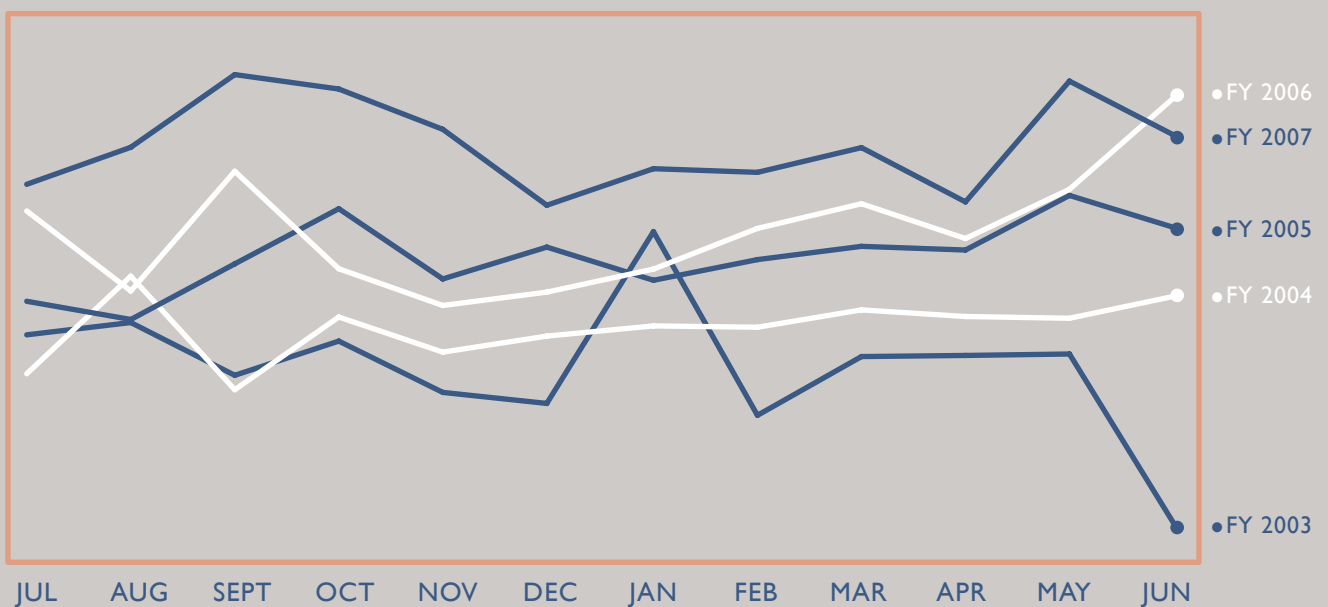


# FIVE-YEAR MONTHLY COMPARISON of MAJOR TAX CASH RECEIPTS (severance)

appendix

## SEVERANCE

Month	FY 03	FY 04	FY 05	FY 06	FY 07
July	\$ 41,719,179	\$ 34,941,432	\$ 47,569,328	\$ 63,314,425	\$ 67,976,365
August	43,863,384	51,945,422	44,392,167	49,365,789	74,430,144
September	34,660,750	32,149,105	54,100,506	70,243,338	87,108,611
October	40,627,551	44,825,985	63,712,888	53,239,065	84,591,438
November	31,676,669	38,700,721	51,465,992	46,841,099	77,561,740
December	29,753,402	41,498,121	57,018,325	49,166,885	64,321,997
January	59,723,091	43,275,214	51,231,861	53,184,953	70,696,125
February	27,678,593	43,044,093	54,838,933	60,279,370	70,056,499
March	37,928,559	46,067,116	57,152,785	64,583,710	74,369,849
April	38,122,424	44,916,811	56,508,853	58,519,906	64,909,833
May	38,375,070	44,607,369	66,029,853	67,099,145	85,972,660
June	8,154,760	48,516,116	60,325,771	83,421,022	76,351,834
<b>TOTAL</b>	<b>\$ 432,283,431</b>	<b>\$ 514,487,506</b>	<b>\$ 664,347,260</b>	<b>\$ 719,258,708</b>	<b>\$ 898,347,095</b>



# FIVE-YEAR MONTHLY COMPARISON of MAJOR TAX CASH RECEIPTS (withholding)

appendix

## WITHHOLDING

Month	FY 03	FY 04	FY 05	FY 06	FY 07
July	\$ 129,048,356	\$ 131,063,785	\$ 125,257,481	\$ 129,958,705	\$ 171,474,232
August	96,749,062	131,323,134	171,631,676	170,037,914	170,221,988
September	112,319,159	140,804,085	128,987,338	138,075,690	134,316,428
October	117,567,432	131,721,428	134,829,690	159,467,461	193,867,113
November	107,010,720	136,229,494	178,766,065	152,066,724	170,318,487
December	119,283,969	140,365,852	140,584,273	133,945,477	152,159,654
January	131,917,327	139,574,474	194,867,633	209,589,974	251,853,801
February	118,105,807	108,539,683	87,111,419	153,556,022	121,584,895
March	90,187,127	115,282,302	100,464,834	136,408,777	99,000,299
April	109,952,413	111,089,357	87,355,360	125,627,564	150,747,734
May	97,632,849	108,049,560	154,250,208	140,782,510	167,751,489
June	127,867,101	146,823,962	150,506,069	151,041,959	139,401,527
<b>TOTAL</b>	<b>\$ 1,357,641,323</b>	<b>\$ 1,540,867,115</b>	<b>\$ 1,654,612,046</b>	<b>\$ 1,800,558,779</b>	<b>\$ 1,922,697,646</b>

